ANNUAL REPORT

of the

Municipal Officers

and

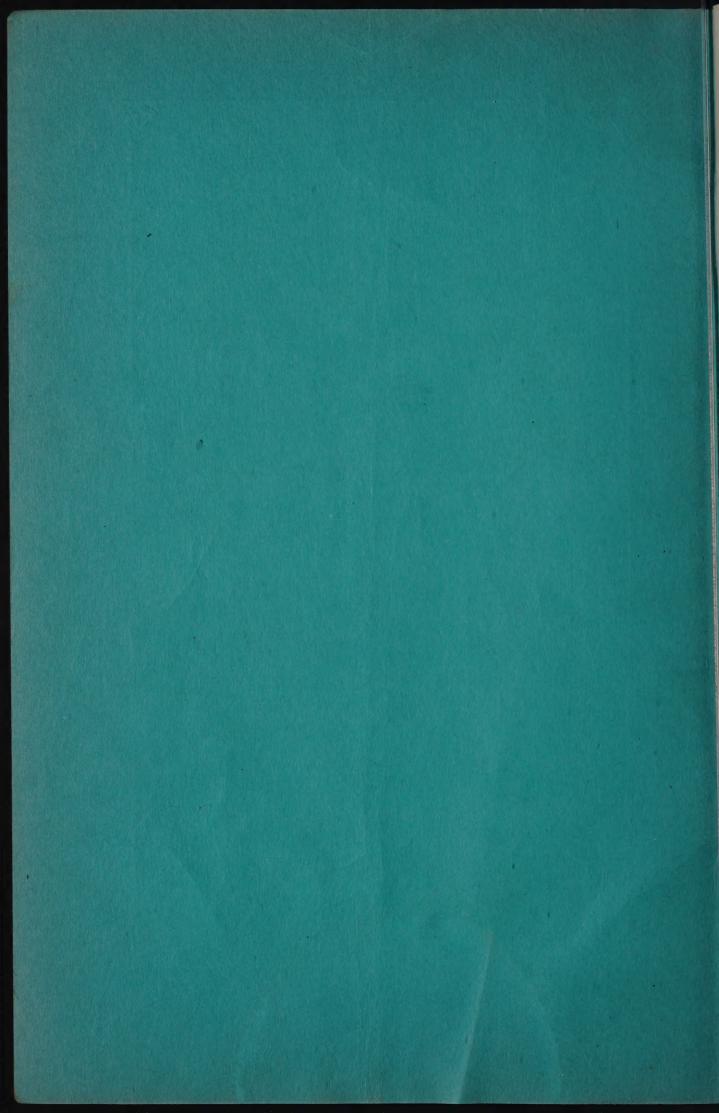
Superintendent of Schools

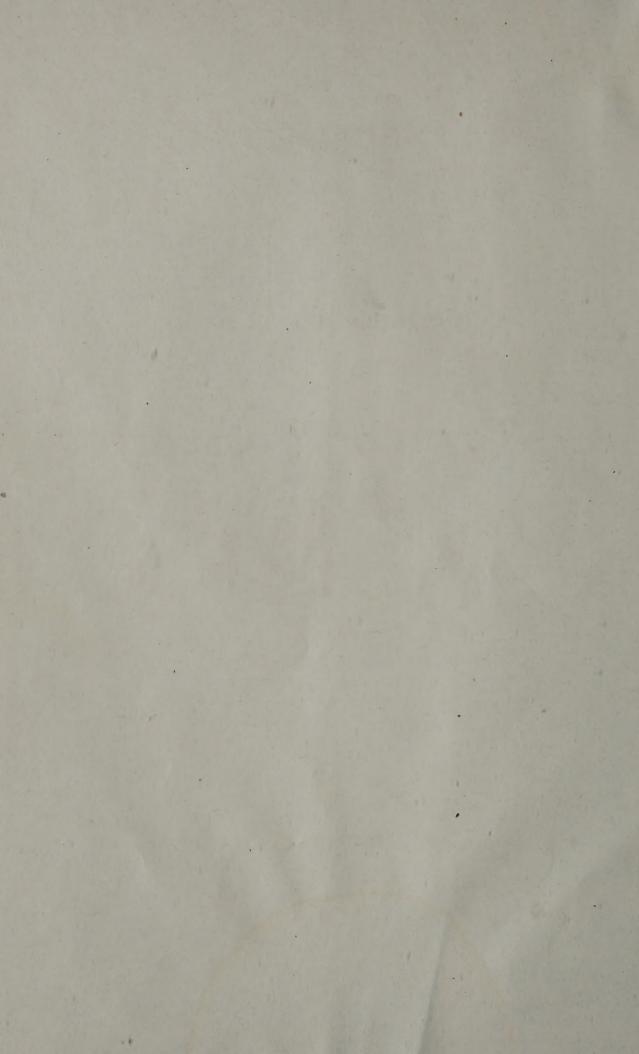
of the

Town of Westport

MAINE

February 16, 1947 to February 14, 1948





ANNUAL REPORT

of the

Municipal Officers

and

Superintendent of Schools

of the

Town of Westport

MAINE.

February 16, 1947 to February 14, 1948

THE LINCOLN COUNTY NEWS

Damariscotta, Maine

Town Officers 1947

Selectmen, Assessors, and Overseers of Poor
EDWIN R. CROMWELL ELLSWORTH COLBY
WALTER E. GREENLEAF

Collector and Treasurer WILNA E. SWANSON

Town Clerk
ROSS T. BEATON

School Board

JENNIE CROMWELL

OLIVE L. KNIGHT

HARVEY L. MOSIER

Superintendent of Schools STANWOOD C. GILMAN

Constable STEWART McEACHERN

Road Commissioner STEWART McEACHERN

Sealer of Weights and Measures EDWARD CROMWELL

Selectmen's Report

1947 VALUATION, ASSESSMENT and COLLECTION YEAR ENDED FEBRUARY 14, 1948

Valuation

Real Estate—					
Resident	\$49,265	00			
Non-Resident	83,040	00			
			\$	132,305	00
Personal Estate—					
Resident	\$32,830	00			
Non-Resident	600				
Non-Resident	000	00		22 420	00
NOTARE IT	Balon .		-	33,430	00
			\$1	165,735	00
Assessmen	+				
Valuation x Rate—\$165,735.00 x			•	12,264	20
	.014		φ	168	
56 Polls @ \$3.00				100	
Tax Commitment			\$	12,432	39
Supplemental Taxes	MATERIA			105	90
			_		
Total Charge to Collector			\$	12,538	29
Collection and C	Credits				
Cash to Treasurer	\$11,208	94			
Abatements	102				
Total Collection and Credits		20		11,311	1/
Total Collection and Credits			-	11,011	7.4
Uncollected 1947 Taxes Februar	y 14, 19	48	\$	1,224	15
Computation of As					
Tax Commitment			\$	12,432	39
Requiremen	te		1	,	
Town Appropriation	113		Ф	10 250	00
			Ф	10,358	
State Tax				1,348	99

County Tax	600	78
	\$ 12,307	77
Overlay	\$ 224	62
Total Value of Land Total Value of Buildings	\$ 50,980 81,325	

\$132,305 00

APPROPRIATIONS

AFFIOFILIALI	OTAP	
Schools	\$3,460	00
Poor	10	00
Highways	400	00
Town Officers	650	00
Interest	275	00
Abatements	75	00
Insurance	20	00
Supt. of Schools	60	00
Snow	800	00
Contingent	450	00
Audit	45	00
Veterans Graves	25	00
State Aid Road Construction	450	00
Health Nurse	25	00
Dental Hygiene	8	00
Maine Publicity Bureau	25	00
Filing Case	70	00
Thomas Hill "Special Resolve"	80	0.0
Gate Hill, North End "Special		
Resolve	50	00
Post Office Road	100	00
Wiring Town Hall, North School	125	00
Survey of Oat Nut Park	45	00
Note at First National Bank	2,500	00

State Aid Maintenance		335	00	
Maintenance Improved Class Highways	Third	175	00	
Total				\$10,358 00

SNOW ACCOUNT

D11011 11000			
Appropriation			\$ 800 00
Received from State			661 70
Crooker and Simpson	\$ 43	5 00	
Crooker and Simpson	9	9 00	
Walter Greenleaf	-	3 75	
Crooker and Simpson	142	2 50	
Crooker and Simpson		3 50	
Walter Greenleaf	2	1 38	
Crooker and Simpson	6'	7 50	
Crooker and Simpson	13	3 50	
Walter Greenleaf	10	13	
Crooker and Simpson	79) 44	
Walter Greenleaf	7	7 50	The state of the s
Walter Greenleaf		9 00	
Walter Greenleaf		3 00	
Richard Placilla		1 50	
Herbert Cromwell		L 50	
Eugene Whitten		1 50	
Crooker and Simpson	13	3 00	
Wiscasset Grain Company	50	00	
Crooker and Simpson	162	2 50	
Crooker and Simpson	4(63	
George Knight		3 00	
Herbert Cromwell	1000	00	
Carlton Lewis	198.12	2 25	
Richard Placilla	4	1 50	
Herbert Cromwell	30	00	
Calvin Cromwell	14	1 50	
Crooker and Simpson	517	7 50	
Crooker and Simpson	154	1 39	Charles and
Crooker and Simpson	30	00	

Crooker and Simpson	3	60	
Crooker and Simpson	12	00	
Crooker and Simpson	144	06	
Wiscasset Grain Company	1	20	
Total			\$1,629 83
TOWN HIGHWA	YS		, , , , , , , , , , , , , , , , , , , ,
Appropriation			\$ 400 00
Stewart McEachern	\$ 12	32	·
Alfred Cromwell	• 1	50	
Alfred Cromwell	1	16	
Edwin Cromwell	1	88	
Walter Greenleaf	3	75	
Stewart McEachern	9	24	
Edwin Cromwell	3	00	
Edwin Cromwell	2	32	
Alfred Cromwell	3	00	
Alfred Cromwell	2	32	
Stewart McEachern	18	48	
Stewart McEachern	18	48	
Robert Higgins	10	00	
Stewart McEachern	43	12	
Eugene Whitten		13	
Robert Higgins	43	15	
Stewart McEachern		80	
Eugene Whitten	5	25	
Stewart McEachern	6	16	
Robert Higgins	. 4	38	
Stewart McEachern	17	60	
Robert Higgins	. 11	25	
Stewart McEachern	8	80	
David Wright	6	00	
Stewart McEachern	13	92	
Stewart McEachern	11	44	
Alfred Cromwell	12	00	
Herbert McIntire	32	00	
Stewart McEachern	27	28	
Ross Beaton	18	00	

Dorothy Tarbox Ordway Lewis Total	4 72 1 20	\$ 407 90					
VETERANS GRAVES							
Appropriation Unexpended		\$ 25 00					
THIRD CLASS MAIN' RECONSTRU		ND					
Appropriation Unexpended		\$ 175 00					
BRIDGE N	OTE						
Appropriation First National Bank of Bath	\$2,500 00	\$2,500 00					
		\$2,500 00					
MAINE PUBLICIT	Y BUREAU						
Appropriation Maine Publicity Bureau	\$ 25 00	\$ 25 00					
		\$ 25 00					
WIRING TOWN HALL AN	D NORTH SC	CHOOL					
Appropriation Unexpended		\$ 125 00					
SPECIAL RESOLVE	GATE HILI	4					
Appropriation Stewart McEachern	\$ 11 44	\$ 50 00					
Alfred Cromwell Herbert McIntire	12 75 $34 00$						
		\$ 58 19					
SPECIAL RESOLVE	THOMAS HII	L					
Appropriation	.	\$ 80 00					
Crooker and Simpson	\$ 80 00	\$ 80 00					

MAINTENANCE	OLD POS	ST O	FFI	CE	ROA		00
Appropriation Stewart McEachern		\$	38	79	Ф	100	UU
Robert Higgins		Ф	45				
Ross Beaton	•		34				
1035 Deaton			OI.		\$	118	22
FII	ING CAB	INE	r		Ψ	2.20	
Appropriation	ING CAD	1141.	•		\$	70	00
Joe Wigon		\$	65	00	. Ψ	• 0	00
Amos Knight		Ψ		00			
	POOR						
	1 001.				\$	68	00
Appropriation					\$		00
Neil Parsons		\$	10	00	,		
					\$	10	00
	AUDIT						
Appropriation					\$	45	00
Treasurer of State		\$	107	71			
		-			\$	107	71
STATE A	AID MAIN	NTE	IAN	ICE			
Appropriation					\$	335	00
Treasurer of State		\$	348	00			
		•			\$	348	00
1	NSURAN	CE					
Appropriation					\$	20	00
D. M. Humphreys an	d Co.	\$	18	75			
		-			\$	18	75
STATE A	ID CONS	TRU	CTI	ON			
Appropriation					\$	450	00
Treasurer of State		\$	450	00			
					\$	450	00
HEA	LTH NU	RSIN	IG				
Appropriation					\$	25	00
Treasurer of State		\$	10	00			
		_			\$	10	00

DENTAL HYGIENIST \$ 8 00 Appropriation Unexpended SCHOOLS \$3,460 00 Appropriation 359 14 Overdraft 1946 Mrs. George Crocker, teaching 494 06 1,000 02 Mrs. Ruth Shaw, teaching 1,140 00 Stewart McEachern, conveyance Edward Cromwell, janitor 99 00 9 00 Myrna Cromwell, janitor $20 \ 00$ Alfred Cromwell, jantior MacMillan Publishing Co., text 28 32 books American Book Co., text books 5 35 The Arlo Publishing Co., text 5 10 books 20 48 Ginn and Co., text books 10 61 L. W. Singer Co., text books 12 59 Flood's Hardware, supplies 5 00 Melba Crocker, supplies American Education Press, 5 85 plies 24 59 J. L. Hammett, supplies F. A. Owen Publishing Co., sup-5 00 plies 2 20 Howard Brown, supplies 84 18 Edward E. Babb Co., supplies 3 30 Mrs. Flerence Allen, supplies 2 78 Beckley Cardy Co., supplies Treasurer of State, supplies 3 25 531 52 City of Bath, tuition City Treasurer, So. Portland, 62 50 Me., tuition

R. F. Dunkling, fuel

Mrs. Freeman Grover, fuel

Fred Grover, fuel

33 60

15 00

82 00

Edwin Cromwell, fuel	22 00		
Ellsworth Colby, repairs	14 00		
Flood's Hardware Co., supplies	5 65		
Norman Drummond, salary offi			
cers	5 71		
		\$3	3,786 08
SUPT. OF SCH	OOT.S	•	,
Appropriation		\$	60 00
S. G. Gilman	\$ 75 88	Ψ	
		\$	75 88
SURVEY OF OAT N	שפגם דווז	Ψ	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	101 PARK	\$	45 00
Appropriation		Þ	45 00
Unexpended			
TOWN OFFICERS'	SALARIES		
Appropriation		\$	650 00
Edwin R. Cromwell, First Se-			
lectman	\$ 250 00		
Ellsworth E. Colby, Second Se-			
lectman •	50 00		
Walter E. Greenleaf, Third Sel-			
lectman	50 00		
Ross T. Beaton, Town Clerk	50 00		
Wilna E. Swanson, Treasurer	50 00		
Wilna E. Swanson, commission	on		
taxes	272 88		
		\$	722 88
INTERES:	г		
Appropriation		\$	275 00
First National Bank of Bath	\$ 193 33		
		\$	193 33
ABATEMEN	פידי		
Appropriation		\$	75 00
1947		φ	. 10 00
Colman Lemont	\$ 51 80		
Michael Renzi	1 85		
TITLE THE TANK THE TA	1 00		

George Harrison		00			
George Knight	3	00			
Ernest Merrow, Heirs	12	95			
Scott William, Millard William					
Cleaves, George, Scott Williams,					
Heirs	29	60			
-			\$ 102	20	
CONTINGENT		,			
Appropriation			\$ 450	00	
From Various Sources			74	76	
Carl M. Larrabee, bonds \$	25	00			
Lincoln County News, town re-					
ports	153	00			
Edith Rines, Reg. Deeds		75			
Walter Greenleaf, Selectmen's					
business	3	00			
Marks Printing Touse, supplies	38	95			
Carl M. Larrabee, insurance	18	75			
Edward W. Bridgham, prof.					
service	45	00			
Harvey Pease, prof. service	. 20	00			
Edith Rines, recording tax liens	9	18			
Edith Rines, real estate transfer	4	65			
Ross T. Beaton, ad. oaths	5	00			
Dr. Neil Parsons, professional					
service	15	00			
Maine Municipal Association	15	00			
Harvey L. Mosier, posting war-					
rants	1	50			
Wilna E. Swanson, office ex-					
penses	36	24			
Jennie F. Cromwell, office ex-					
penses	5	32			
Marks Printing House, office sup-					
plies	2	25			
Edwin R. Cromwell, office ex-					
penses	23	86			
•					

Luther Cromwell, ferrage	1 30	
Jennie Cromwell, writing valuation book	10 00	
John F. Stacy, tuning piano at		
Town Hall	5 00	
Ernest Colby, signs Ernest Colby, expenses on 1946	15 00	
tax liens	23 75	
Flood's Hardware Co., fire equip-		
ment	2 48	
Wiscasset Hardware Co., fire equipment	7 22	
Haggett's Garage, fire equip-	·	
ment	6 86	
Ross T. Beaton, office supplies	15 00	
Ross T. Beaton, Special Town Meeting	6 00	
Ross T. Beaton, vital statistics		
and recording	5 00	
		\$ 530 30
ASSETS		
Cash Balance, February 14, 1948		\$ 685 01
Uncollected 1947 Taxes		1,224 15
Uncollected Back Taxes		163 00
Tax Liens		1,151 45
		\$3,223 61
LIABILITIE	S	
Due Governmental	Agencies	
Withholding Tax	\$ 30 50	
Teachers' Retirement	20 81	
Notes Payable First National Bank of Bath,		
Temporary Loan	1,000 00	
•		\$1,051 31

ESTIMATES 1948

ESTIMATES 1940		10
School (recommended by School Committee)	\$2,790	00
Highways	450	00
Town Buildings	50	00
Officers' Salaries	650	00
Interest	150	00
Abatements	75	00
Supt. School (recommended by School		,
Committee)	. 98	02
Snow	800	00
State Aid Construction	450	00
State Aid Maintenance	360	00
Health Nursing (recommended by State)	25	00
Dental Hygienist	. 8	00
Flags and Halyards	1	00
Maine Publicity Bureau	25	00
Audit	107	71
Veterans' Graves	25	00
Bushes	150	00
Maintenance Special Resolve, Thomas Hill	80	.00
Maintenance Special, Gate Hill	50	00

EDWIN R. CROMWELL,
ELLSWORTH E. COLBY,
WALTER E. GREENLEAF,
Selectmen of Westport.

Treasurer's Report February 14, 1948

WILNA E. SWANSON, Treasurer

RECEIPTS

February 16, 1947—Cash Balance	\$	53	22
First Nat'l Bank of Bath, rebate on interest		11	28
First Nat'l Bank of Bath, loan		8,000	00
First Nat'l Bank of Bath, loan		1,000	00
Elizabeth I. Burt, 1943 tax lien, interest			
and cost		55	08
Hazel L. Fowler, 1942, 1943, 1944 tax liens,			
interest, and cost		100	00
Henry F. Butler, 1946 tax lien, interest and			
cost		145	85
Mrs. Virginia H. Morse, 1946 tax lien, in-			
terest and cost		8	38
State Treasurer, reimbursement on snow			
removal		661	70
State Treasurer, reimbursement on schools		1,023	87
State Treasurer, reimbursement on town			
roads		514	63
Mrs. George Crocker, M. T. R. A.		24	69
Mrs. Ruth Shaw, M. T. R. A.		49	94
Withholding Tax, various		145	30
Tax Collector, 1947 taxes	1	1,208	94
Tax Collector, 1946 taxes		267	95
Tax Collector, 1947 excise taxes		173	88
Tax Collector, 1948 excise taxes		135	11
Interest on 1946 taxes			19
Interest on 1947 taxes		31	34
Tax Collector, 1947 abatements		102	20
	\$2	3 720	85

\$23,720 85

DISBURSEMENTS

DISBU	JRSEMEN	TS				
Selectmen's Warrants						
inclusive		23,035				
Cash balance February	14, 1948	685	01	400	=00	0 =
ፐ እ	X LIENS			\$23,	720	85
IA	1935					
John Bergen		\$ 1	36			
Lewis Coombs		2	04			
Alphoue W. Cote		2	72			
Mary J. Dickson		2	27			
Albert S. Holt		4	08			
Laura Linscott		6	81			
E. A. Matthews, heirs		6	81			
Mrs. J. J. Manning			72			
Rudolph Somers			09			
2000000				\$	32	90
	1936			Ψ		
John Bergen		\$ 1	40			
Alphone W. Cote			80			
Mary J. Dickson	,		33			
Everett Heald			40			
Albert S. Holt			20			
Laura Linscott			99			
Mrs. J. J. Manning			80			
E. A. Matthews, heirs			99			
Rudolph Somers			20			
Lyman Sweet			10			
Zyman Sweet				\$	35	21
	1937			Ψ	00	21
John Bergen		\$ 1	29			
Abbie A. Clark		1	29			
Alphonse Cote		2	58			
Charles Dickenson		1	29			
Everett Heald		1	29			
Albert Holt		3	87			
Laura Linscott		6	45			

Mrs. J. J. Manning Benj. Marshall E. A. Matthews, heirs Arthur F. Reny Lyman Sweet Eugene Whitten		2 58 2 58 6 45 5 16 1 94 8 60		
1000			\$	55 37
1938				
John Bergen	\$	1 20		
Abbie Clark		1 20		
Alphonse Cote		2 40		
Grace E. Cunningham		6 00		
Everett Heald		1 20		
Albert Holt		3 60		
Mrs. May Irish		4 00		
Jane Lefountaine		2 40		
Laura Linscott		6 00 2 40		
Mrs. J. J. Manning		2 40		
Benj. Marshall E. A. Matthews, heirs		6 00		
Arthur F. Reny		4 80		
Rudolph Somers		3 60		
Kudoipii Somers		3 00	\$	47 20
1939			Ť	
Abbie A. Clark	\$	1 26		
Mrs. May Irish	Ψ	4 20		*
Benj. Marshall		2 52		
Arthur F. Reny		5 04		
Lyman Sweet		1 89		
Nellie Whitaker		7 56		
Titlic Williams	-		\$	18 27
1940			Ŧ	
	non ¢	0 00		
George Anderson and John Ca	1011 \$	9 00		
Minnie P. Farley		2 70		
May Irish		4 63		

,					
Jane Lefountaine	·: 2	70			
Nellie Whitaker	8	34			
	-		\$	27 37	
1941			т	_, _,	
	\$ 9	60			
_					
•					
1141111 1 0001118111			\$	16 80	
1942			Ψ	10 00	
	\$ 10	40			
·					
Liiza iteea		———	¢	44 79	
1943			Ψ	TT (L	
	\$ 18	80			
•					
Trank Tellingin			¢	3/ /0	
1944			φ	94 40	
	\$ 18	40			
Sames It. Buildin		50	e	3/ 66	
1945			φ	9# UU	
	\$ 19	60			
·					
nobert 1. Greemear, 51.	. 01	40			
	Ig41 George Anderson and John Caron Minnie P. Farley Jane Lefountaine Frank Pettingill Ig42 George Anderson and John Caron Minnie P. Farley Edgar F. Perkins Frank Pettingill Eliza Reed Ig43 George Anderson and John Caron Grace E. Cunningham Charles Dickinson Minnie P. Farley Jane Lefountaine Frank Pettingill Ig44 George Anderson and John Caron Lewis Coombs Edward Cromwell Charles Dickinson, heirs James R. Duncan Ig45 George Anderson and John Caron Lewis Coombs Charles Dickinson, heirs James R. Duncan	Nellie Whitaker 1941 George Anderson and John Caron \$ 9 Minnie P. Farley 2 Jane Lefountaine 2 Frank Pettingill 1 1942 George Anderson and John Caron \$ 10 Minnie P. Farley 3 Edgar F. Perkins 23 Frank Pettingill 1 Eliza Reed 6 1943 George Anderson and John Caron \$ 18 Grace E. Cunningham 7 Charles Dickinson 1 Minnie P. Farley 2 Jane Lefountaine 2 Frank Pettingill 1 1944 George Anderson and John Caron \$ 18 Lewis Coombs 2 Edward Cromwell 10 Charles Dickinson, heirs 1 James R. Duncan 2 1945 George Anderson and John Caron \$ 19 Lewis Coombs 2 Charles Dickinson, heirs 1 James R. Duncan 2 1945 George Anderson and John Caron \$ 19 Lewis Coombs 2 Charles Dickinson, heirs 1 James R. Duncan 2	1941 George Anderson and John Caron \$ 9 60 Minnie P. Farley 2 88 Jane Lefountaine 2 88 Frank Pettingill 1 44	Nellie Whitaker	Nellie Whitaker

Addie F. Jewett, heirs	28 18	
Elise P. Sortwell	73 50	
Edward S. Cromwell	36 75	
		\$ 215 61
1946		
George Anderson and John Caron	\$ 26 80	
Robert Cameron, heirs	10 05	
Reil Colby, heirs	50 25	
Lewis Coombs	3 35	
Edward S. Cromwell	50 25	
Elvina Cromwell	36 85	
Luther Cromwell	56 95	
Charles Dickinson, heirs	2 01	
James R. Duncan	3 35	
James Greenleaf	15 08	
Frances Harper	100 50	
C. M. Heughins	13 40	
Archie Higgins, heirs	43 55	
Evelyn S. Love	4 02	
Elise P. Sortwell	100 50	
Eugene Whitten	72 03	
		\$ 588 94

Collector's Report February 14, 1948

WILNA E. SWANSON, Tax Collector

List of Commitments Supplemental Total Commitments	\$12,432 102		\$12,	535 29
Paid to Treasurer Uncollected Real Estate Taxes Uncollected Personal and Poll	\$11,208 1,049			
Taxes Abatements	174 102		\$12 .	535 29
DELINQUENT T.	AX LIST	r	Ψ,	
1940				
C. E. A. Cromwell, Heirs	\$ 22	13		
Gordon Harvie	2	25		
2042	-		\$	24 38
C F A Cropsycal Hoise	¢ 0	en.		
C. E. A. Cromwell, Heirs George Cromwell	\$ 9	40		
Gordon Harvie	_	40		
Paul Hilton		00		
			\$	20 40
1942			т	
Edward Cromwell	\$ 35	10		
George Cromwell	5	60		
Gordon Harvie	2	60		
			\$	43 30
1945	6 14	٥-		
Robert T. Greenleaf, Sr.	\$ 14	95	· •	14.05
. 1946		*	\$	14 95
Edward Cromwell	\$ 40	20		

Luther Cromwell	16 08	
Robert T. Greenleaf, Jr.	3 69	
		\$ 59 97
1947		
Poll Taxe		
Arthur Bradley	\$ 3 00	
Charles Colby, Jr.	3 00	
Chester Fowler	3 00	
Benjamin Getchell	3 00	
*Amos Greenleaf	3 00	
R. T. Greenleaf, Sr.	3 00	
R. T. Greenleaf, Jr.	3 00	
James Harper	3 00	
Philip Leavitt	3 00	
Robert Walther	3 00	
		\$ 3,0 00
1947		·
Personal Ta	axes	
Edward Cromwell	\$ 27 75	
Arthur Bradley	54 02	
Luther Cromwell	22 05	
Chester Fowler	7 40	
James Greenleaf	1 85	
Robert Greenleaf, Jr.	1 85	
Robert Greenleaf, Sr.	22 67	
George Spinney	5 55	
Robert Walther	1 85	
2000010 11 010101		\$ 144 99
1947		Ψ 111 00
Real Estate	Taxes.	
Annie R. Colby, Heirs	\$ 23 44	
Riel Colby, Heirs	55 50	
Nehemiah Colby, Heirs	. 25 90	
Edward Cromwell	30 00	
Luther Cromwell	62 90	
James Greenleaf	16 65	
Robert Greenleaf, Sr.	77 70	
•		

Frances Harper	111 00
Archie Higgins, Heirs	48 10
B. F. Jewett, Heirs	12 82
Robert Walther	29 60
George Anderson and John Caron	29 60
Harriet Appleton	66 60
Robert Cameron, Heirs	11 10
Lewis Coombs	3 70
Grace Cunningham	11 10
James Duncan	3 70
*Wm. Heal, Heirs	214 60
C. M. Heughins	14 80
*Herbert Knight	11 10
Leon Maloof	44 40
Georgia McHeffey Estate, Heirs	74 00
Eugene N. Whitten	62 90
Charles Dickinson, Heirs	2 22
Evelyn Love	4 44
Eunice Skaling	1 29

\$1,049 16

^{*} Paid after books closed

STATE OF MAINE

State Department of Audit

July 7, 1947

Board of Selectmen Westport, Maine Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Westport have been audited by Auditors C. G. Hawes and M. G. Allen for the period February 17, 1946 to February 15, 1947 inclusive.

The examination was made in accordance with the circumstances and included all procedures which generally accepted auditing standards applicable in were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted,

Very truly yours,
FRED M. BERRY,
State Auditor.

COMMENTS

Re: Audit of Accounts—Town of Westport February 17, 1946 to February 15, 1947

Cash

The Cash available for current expenditures at February 15, 1947, amounted to \$53.22. Due to the fact that there was undeposited cash and another Treasurer elected at the town meeting, the cash was reconciled to June 19, 1947, and \$20.33 was found not yet deposited in the bank.

Expenditures were made by check from properly authorized warrants.

Receipts as issued by the Treasurer were checked in detail.

Taxes Receivable

The 1946 commitment of taxes was added and found in agreement with records of the Assessors. This commitment was accounted for by cash paid the Treasurer and abatements, or remained unpaid as shown by the records of the Collector.

Prior years' taxes receivable amount to \$103.03, and the detail appears on Schedule A-6.

Tax Liens

At February 15, 1947, the tax liens totaled \$679.94, showing a decrease of \$571.34 during the year.

Due Governmental Agencies

This account consists of withholding tax and teachers' retirment fund deducations, payable in the 1947-48 year.

Notes Payable

Notes in the amount of \$3,450 were outstanding at the close of the year.

Net Deficit

At the close of the year, the net deficit amounted to \$1,336.27 as compared to a net deficit of \$2,487.81 at February 17, 1946. This represented a decrease of \$1,151.54 during the year under examination, the detail of which appears on Exhibit E.

General

The 1946 excise tax receipts, Nos. 24 to 50 and those for 1947, Nos. 1 to 20, were checked with the copies of the receipts, and all collections were found to have been deposited with the Treasurer.

The surety bonds of the Treasurer and Collector were examined and appeared to be in order.

Town of Westport Exhibit A COMPARATIVE BALANCE SHEET

	February	15, 1947	Februar	y 17, 1946
	GENERAL	FUND		,
ASSETS				
Cash		\$ 53.22		\$ 863.59
Taxes Receivable:				
Current Year (Sch. A1)	\$1,090.01		\$ 17.95	
Prior Years (Sch. A-1)	103.03		95.33	
		•		
		1,193.04	113.28	
Less—Reserve for Collection			47.67	
				65.61
Tax Liens (Schedule A-2)	679.94		1,251.28	
Less—Reserve for Losses	45.60	4	61.71	
		634.34		1,189.57
TOTAL ASSETS		\$1,880.60		\$2,118.77
LIABILITIES				
Due Governmental Agencies (So	eh. A-3)	63.37		18.33
Notes Payable (Schedule A-4)	or a service.	3,450.00		4,500.00
Total Liabilities	11	3,513.37		4,518.33
DEFICIT				
and the second s	296.50		88.25	
Net Deficit (Exhibit E)	, : 1,336.27		2,487.81	
		1,632.77	rie .	2,399.56
TOTAL LIABILITIES AND DE	FICIT	\$1,880.60	12	\$2,118.77

School Report

To the Citizens of Westport, Greetings:

I have the honor of submitting to you my eighth annual report.

School Census April 1, 1947, 35 pupils. 30 attending elementary school and 5 attending secondary school.

RESOURCES

Appropriation		\$3,460 00
Less overdraft		359 14
Balance	٠	\$3,100 86
State School Fund, Dec. 1947		,
Teachers	\$ 400 00	
Tuition	436 95	
Enrollment	100 62	
Closed Schools	100 00	
Total School Fund	400000000000000000000000000000000000000	1,037 57
Total Resources		\$4,138 43
Expenditu	ures	
Teachers	\$1,494 08	
Conveyance	1,175 33	
Fuel	152 60	
Janitor	135 00	
Supplies	145 68	
Books	69 86	
High School Tuition	594 02	
Total Expenditures		3,766 57
		•
Balance Forward Common	n Schools	\$ 361 86
Payments for Town Year Marc	ch 1, 1947 to Ma	arch 1, 1948
ESTIMATE SCHOOL	YEAR 1948-4	19
Teachers' Salary	• A second second	\$1,600 00

1,200 00

600 00

Conveyance

High School Tuition

Fuel		. 150	00
Text Books and Supplies		175	00
Water, Lights, Power		50	00
Janitor and Cleaning		140	00
m 4 1 m'/*		40.045	
Total Estimate		\$3,915	00
State School Fund, Dec. 1948	.		
Teacher	\$ 480 00		
High School Tuition	504 40		
Census	105 00	,	
Closed Schools	100 00		
Total		\$1,199	
School Balance forward	,	361	86
Recommended to Appropriate		\$2,790	00
RECOMMENDED	BUDGET		
Common Schools		\$2,790	00
Repairs		50	00
Flags		1	00
School Nurse		. 25	00
Dental Hygiene		8	00
Superintendent of Schools		98	02
Re-appropriate to Wire School		125	. 00
Insurance of School and Town	Buildings		

All items except COMMON SCHOOLACCOUNT is left to the judgment of the town to act on as seems most desirable to them.

Town valuation \$186,000.00. 15 Mills for schools gives \$2,790.00. This is necessary to appropriate to to procure the \$490.00, teacher subsidy, and allows \$436.26 for unforseen increases in costs especially in high school tuition.

A reduction of \$670.00 in the amount necessary to appropriate in these times is very unusual.

EXPENDITURES

Teachers

Mrs. George Crocker \$ 494 06 Pens. deducti	ons	\$24	69
Mrs. Ruth Shaw 1,000 02 Pens. deducti			
Total paid \$1,494 08		\$74	67
Janitors and Cleaning			
Edward Cromwell			
Spring Term	\$	42	
Fall Term		43	
Winter Term		21	00
Total	\$	106	
Myrna Cromwell			00
Alfred Cromwell		20	00
Total	\$	135	00
Conveyance			
Stewart McEachern, Spring Term	\$	420	00
Stewart McEachern, Fall Term		480	00
Stewart McEachern, Winter Term		240	00
Total paid	\$1	,140	00
Fred Thompson, insurance on bus		35	33
Total Conveyance costs Fuel	\$1	,175	33
R. E. Dunkling	\$	33	60
Fred Grover		15	00
Mrs. Freeman Southard, coal		82	00
Edwin Cromwell		. 22	00
Total	\$	152	00
Textbooks			
MacMillan Publishers	\$. 28	32
American Book Company	,	5	35

Arlo Publishers Ginn and Company L. W. Singer				5 20 10	
Total			\$	69	86
	Supplie	es			
Flood's Hardware			\$	11	44
Melba Crocker				5	00
American Education Press				5	85
J. L. Hammett Co.				24	59
F. A. Owen Publishing Co.				5	00
Howard and Brown				2	20
Edward E. Babb Co.				84	18
Florence Allen				1	39
Beckley Cardy Company				2	78
Treasurer of State				3	25
Total			\$	145	68
High	h School	Tuition	·		
City of Bath, 1947					
		Spring	Fall		
Pupil	Term	Term	Term	Tot	al
Calvin Cromwell	\$ 50.00	\$ 25.00	\$ 60.75	\$135.	.75
Christina Cromwell	50.00	25.00		75.	.00
Myrna Cromwell	50.00	25.00	60.75	135.	.75
Virginia Cromwell	50.00	25.00	60.75	135.	.75
Arthur Bradley			28.35	28.	.35
James Bradley			28.35	28.	.35
Chester Fowler			12.15	12.	.15
Minus rebate, Spring Term Total paid				\$531	.52
Vera Fowler	ı Portlan	a, Maine	e	62.	.50
Total				\$594.	.02

SCHOOL STATISTICS

Winter Term opened Dec. 31, 1947, closed Feb. 6, 1947. 4 weeks, 1 day. Enrollment 30, average attendance 27.19. Teacher, Mrs. Melba Crocker.

Spring Term opened March 3, 1947, closed June 13, 1947. 14 weeks. Enrollment 29, average attendance 26.61. Teacher, Mrs. Melba Crocker.

Fall Term opened Sept. 8, closed Dec. 19, 1947. 15 weeks. Enrollment, 27. Average attendance 24.98. Teacher, Mrs. Ruth Shaw. Pupils conveyed 15.

Winter Term opened January 5, closes Feb. 20, 1948. 7 weeks. Enrollment 24. Teacher, Mrs. Ruth Shaw.

Calendar, Spring Term 1948

Spring Term A opens March 1, 1948, closes April 16, 1948, 7 weeks. Spring Term B opens April 26, 1948, closes June 11, 1948, 7 weeks.

SUPERINTENDENT'S REPORT

The Superintendent's books are reconciled with the triplicate payrolls issued and with the Town Officials books.

The enrollment of the school has increased to about thirty pupils. This is a difficult school to teach as it requires many classes for all eight grades. The town has been very fortunate to secure experienced teachers the past year.

Mrs. Melba Crocker was a very good teacher but left to teach in Pittston. She was replaced by Mrs. Ruth Shaw who has had both training and experience, and has managed the school very well. She took the Harvard-Boston University Course given at Bath, as did the other teachers in the school union. This course was a very great help to the teachers of this area and all the children benefit from the improved methods as presented to the teachers.

Mrs. Shaw has endeavored to combine classes upon ability level to reduce the number of recitations daily. One must realize that if a teacher has five recitations for each grade it would be forty a day, and only about five minutes to a class. A good teacher groups her pupils so that she may have longer periods of supervised help.

The children are happy, reflecting a sense of security which is a pre-requisite for satisfactory work. The learning situation is favorable for interest and progress upon the pupils' part.

Certain new textbooks have been necessary to care for increased enrollments and changes in grades. The Arithmetic, Language Arts and Social Subjects are of the latest edition and the books are systematized with basic reading, supplemental and workbooks. Your children have as good and better books than a good many children in the state. The citizens should be complimented on providing so well for their school.

The School Committee have been most cooperative and liberal in their efforts to do everything possible for the school. I have enjoyed my associations with the citizens of Westport. The cooperation of all citizens and town officials is gratefully acknowledged.

Respectfully submitted,
STANWOOD C. GILMAN,
Superintendent of School Union 48.

School Committee,

MRS. JENNIE CROMWELL, Chairman.

MRS. OLIVE KNIGHT.

MR. HARVEY MOSIER.

Public Health Nursing Annual Report -- 1947

Four visits were made to the town to visit in the homes and school. Advice was given to parents in the care and diet of their children and to urge physical examinations when necessary. Several mothers were invited to take their children to the Child Health Conferences held in Wiscasset for examination and immunizations. Two children were vaccinated at these clinics held in Wiscasset.

The Audiometer for testing the hearing was given to fourteen children in the school and one child found with defective hearing. The parents were notified of this defect.

Because of the new law that was passed at the last legislature that all towns should offer free vaccination for small pox and immunization against diphtheria and whooping cough for children under twelve years of age, tentative plans for immunization have been made for next year.

Respectfully submitted,
ELSIE A. ANDERSON, R. N.,
State Field Nurse.

Items Not In Common School Account

R	FD	Δ	IR	S
			** ***	

Appropriation, 1946	\$	40	00
Balance forward		25	00
Total	\$	65	00
Expended, 1946-47	1	121	66
Overdraft March 1, 1947	\$	56	66
No appropriation March 1, 1947			
Expended 1947-48			
Ellsworth Colby \$ 14 00			
Flood's Hardware 5 65			
Total Expended ————		19	65
Total Overdraft to date		76	
As no resources were voted in Repairs	it v	voi	ıld
have to be paid from Contingent.			
nave to be paid if our continues.			
SUPERINTENDENT OF SCHOOLS			
SUPERINTENDENT OF SCHOOLS		60	00
•		60	00
SUPERINTENDENT OF SCHOOLS Appropriation		60	00
SUPERINTENDENT OF SCHOOLS Appropriation Stanwood C. Gilman, salary \$ 75 88	\$	60 22	
SUPERINTENDENT OF SCHOOLS Appropriation Stanwood C. Gilman, salary \$ 75 88 Overdraft, 1946-47 6 26	\$		
SUPERINTENDENT OF SCHOOLS Appropriation Stanwood C. Gilman, salary \$ 75 88 Overdraft, 1946-47 6 26 Total Overdraft 1947-48	\$		14
SUPERINTENDENT OF SCHOOLS Appropriation Stanwood C. Gilman, salary \$ 75 88 Overdraft, 1946-47 6 26 Total Overdraft 1947-48 Norman H. Drummond, Secretary School Union 48 (from salary of Town Officers)	\$	22	14
SUPERINTENDENT OF SCHOOLS Appropriation Stanwood C. Gilman, salary \$ 75 88 Overdraft, 1946-47 6 26 Total Overdraft 1947-48 Norman H. Drummond, Secretary School Union 48 (from salary of Town Officers) MEDICAL INSPECTION	\$	22	14 71
SUPERINTENDENT OF SCHOOLS Appropriation Stanwood C. Gilman, salary \$ 75 88 Overdraft, 1946-47 6 26 Total Overdraft 1947-48 Norman H. Drummond, Secretary School Union 48 (from salary of Town Officers) MEDICAL INSPECTION Appropriated	\$	22525	14 71 00
SUPERINTENDENT OF SCHOOLS Appropriation Stanwood C. Gilman, salary \$ 75 88 Overdraft, 1946-47 6 26 Total Overdraft 1947-48 Norman H. Drummond, Secretary School Union 48 (from salary of Town Officers) MEDICAL INSPECTION Appropriated Paid Treasurer of State	\$	22	14 71 00
SUPERINTENDENT OF SCHOOLS Appropriation Stanwood C. Gilman, salary \$ 75 88 Overdraft, 1946-47 6 26 Total Overdraft 1947-48 Norman H. Drummond, Secretary School Union 48 (from salary of Town Officers) MEDICAL INSPECTION Appropriated Paid Treasurer of State DENTAL INSPECTION	\$ \$ \$	22 5 25 25	14 71 00 00
SUPERINTENDENT OF SCHOOLS Appropriation Stanwood C. Gilman, salary \$ 75 88 Overdraft, 1946-47 6 26 Total Overdraft 1947-48 Norman H. Drummond, Secretary School Union 48 (from salary of Town Officers) MEDICAL INSPECTION Appropriated Paid Treasurer of State	\$	22 5 25 25	14 71 00

ELECTRIC LIGHTS (wiring school)

Appropriated \$125 00 Expended, none, balance to Treasurer

FLAG ACCOUNT

Balance Forward \$ 18 90 Expended none

INSURANCE

No Appropriation, \$18.75 expended last year.

No Appropriation for School Committee and Attendance Officer. None expended.

Warrant For Town Meeting

To STEWART McEACHERN, a Constable of the Town of Westport, in the County of Lincoln. GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Westport, qualified by law to vote in town affairs, to assemble at Town Hall in said town on Monday, the Fifteenth day of March, A. D. 1948 at 10 o'clock A. M., E. S. T., and then and there to act on the following articles, namely:—

ART. 1 To choose a Moderator for said meeting.

ART. 2 To see if the town will vote to accept the report of the town officers, and the audit for the municipal year ending February 14, 1947.

ART. 3 To attend to and act upon the report of part the Superintendent of Schools, and town account of Selectmen, Assessors, Overseers of the Poor and Treasurer. Cleyk, Irons, 13 fall

To choose all necessary officers for the year ensuing.

Lus. 5 To see what sum of money the town will vote to raise and appropriate for the support of Dorothy Placella school 12. schools. Lun - Butte - Rand - 11.

- ART. 6 To see if the town will vote to hire \$10,000.00 or such part thereof as may be legally borrowed in anticipation of future State Aid Road joint funds for constructing an approach to the proposed Westport-Wiscasset toll bridge, such construction to be carried on by the State Highway Commission; or act upon anything relating thereto.
- ART. 7 To see what sum of money the town will vote to raise and appropriate for the support of the poor, repair of bridges, repair of highways and town buildings for the year ensuing.
- ART. 8 To see what sum of money the town will vote to raise and appropriate to pay officers, interest, abatements and insurance for the year ensuing.
- ART. 9 To see what sum of money the town will vote to raise and appropriate for the salary of Superintendent of Schools for the year ensuing.
- ART. 10 To see what sum of money the town will vote to raise and appropriate for snow bills, State and County Tax, and contingent expenses for the year ensuing.
- ART. 11 To see what sum of money the town will vote to raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provision of Sections 25 and 29, Chap. 20, R. S. 1944 as amended.
- ART. 12 To see if the town will vote to raise and appropriate a sum of money, and if so, how much, to be used for applying bituminous surface to the State Aid Road, beginning at the termination of the

1946 tarring program and extending in a southerly direction along the so-called State Highway.

ART. 13 To see what sum of money the town will vote to raise and appropriate for the maintenance of State Aid Highways for the ensuing year, within the limits of the town, under the provisions of Section 18 of the Public Laws of 1913.

ART. 14 To see what sum of money the town will vote to raise and appropriate for the maintenance of improved sections of third class highways, or to be used in conjunction with the State apportionment for the reconstruction of third class highways as provided in Section 52, Chapter 20, R. S. 1944, the least amount being \$175.00.

ART. 15 To see what sum of money, if any, the town will recommend to take from the Joint State Aid Account for the purpose of applying bituminous surface treatment to State Aid Roads built within the past five years in accordance with provisions of Chapter 271, Public Laws of 1931.

ART. 16 To see what action the town will take in a regard to cutting bushes along improved sections of third class highways and raise and appropriate money for same.

ART. 17 To see if the town will raise and appropriate \$25.00 for public health nursing in Westport. Said sum to be expended by the State Bureau of Health, for local service.

ART. 18 To see if the town will vote to raise and appropriate the sum of \$8.00 to be spent for dental

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hygienist service in the town of Westport under the direction of the State Bureau of Health and Welfare. in cooperation with local authorities.

ART. 19 To see what action the town will take in regards to flags, and halyards for the school and raise and appropriate money for same.

ART. 20 To see whether or not the town will vote to raise and appropriate the sum of Twenty-five (\$25.00) Dollars to be paid to the State of Maine Publicity Bureau to be extended and used for advertising the natural resources, advantages and attractions of the State of Maine, in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.

ART. 21 To see if the Town will vote to raise and appropriate the sum of \$107.71 to be used to pay the audit of the municipal year ending February 14, 1948.

ART. 22 To see if the town will vote to authorize its Selectmen to sell any property which the town holds by virtue of tax deeds or liens, and to execute and deliver on behalf of the town such deeds as may be necessary to transfer the right, title and interest of the town.

ART. 23 To see what action the town will take in regards to Fire Wardens for the year ensuing.

ART. 24 To elect a Fire Inspector.

ART. 25 To see if the town will authorize the Selectmen and Treasurer to hire, in anticipation of taxes, such sums of money as may be necessary for the year ensuing.

- ART. 26 To see if the town will vote to set a date when taxes shall be payable and what interest shall be collected thereafter.

 Annual Fair Year
- ART. 27 To see if the town will vote to continue membership in the Maine Municipal Association; and if the town does so vote, to authorize the officials to pay membership fee from contingent fund.
- ART. 28 To see if the town will vote to reap-spropriate the \$25.00 for the care of Veterans' Graves.
- ART. 29 To see if the town will vote to plow driveways to all public buildings or driveways to any place of business in the Town of Westport.
- ART. 30 To see if the town will vote to hire a power shovel for road work for the year ensuing.
- ART. 31 To see if the town will vote to set a wage scale for hand labor, trucks and teams.
- ART. 32 To see if the town will vote to raise and appropriate the sum of \$80.00 for maintenance of the Thomas Hill Fill, so called, the same being a special resolve from the State.
- ART. 33 To see if the town will vote to raise and appropriate the sum of \$50.00 for maintenance of Gate Hill, the same being a special resolve from the State.
- ART. 34 To see if the town will vote to raise the sum of \$200.00 for graveling the road from the old Harrison Place south to the end of the town road, if the State Road is changed to the North End.

- ART. 35 To see what action the town will take in regards to closing the flats to all outside diggers of clams, blood worms, clam worms, or mussels; other than residents of the town or property owners.
- ART. 36 To see if the town will vote to purchase a truck and raise a sum of money for same.
- ART. 37 To see if the town will raise a sum of money, not to exceed \$250.00, for gravel on the Fowles road, so called, and all town labor on same.
- ART. 38 To see if the town will vote to give the snow plough authority to plough the road leading to the Beaton home.
- ART. 39 To see if the town will reappropriate the \$125.00 for wiring the Town Hall and North School, or take any action relative thereto.
- ART. 40 To see if the town will vote to raise and appropriate a sum of money to be used for a fill or all repairs necessary to make the Mill Bridge, so-called, passable and safe for motor traffic.
- ART. 41 To see if the town will vote to raise and appropriate the sum of \$300.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 32, Section 54.
- ART. 42 To see if the town will vote to hire a surveyor to survey the Oak Nut Park, so called, and raise money for same.

ART. 43 To see what action the town will take in regard to rent and janitor service for the Town Hall for the year ensuing.

The Market

ART. 44 To see if the town will vote to adopt Daylight Saving Time for the period specified by the State of Maine.

ART. 45 To transact any other business that may legally come before said meeting.

The Selectmen will be in session at the Town Hall in the Town of Westport on Monday, the 15th day of March, A. D., 1948 at 9.00 A. M. for the purpose of correcting the voting list.

You are hereby directed to serve this by posting at the Town Hall at least seven days before said meeting.

Hereof fail not and have this Warrant with your doing thereon at the above place and time.

Given under our hands the twenty-seventh day of February, A. D. 1948.

EDWIN R. CROMWELL,
ELLSWORTH COLBY,
WALTER E. GREENLEAF,
Selectmen of Westport.

True Copy Attest:

STEWART McEACHERN,
Constable, Town of Westport.







